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Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

2001

Open to Public
Inspection

A For the 2001 calendar year, or tax year beginning

, 2001, and ending

, 20

B Check if applicable

 Address change Name change Initial return Final return Amended return

Please use IRS label or print or type. See Specific Instructions

C Name of organization

FLORIDA HOME STUDIES AND ADOPTION, INC.

Number and street (or PO box if mail is not delivered to street address)

3945 HIDDEN GLEN DRIVE

City or town, state or country, and ZIP + 4

SARASOTA, FL 34241

D Employer identification number

65-1107257

E Telephone number

(941) 342-8189

F Accounting method

 Cash Accrual Other (specify) ► Application pending

- Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

G Web site ►

J Organization type (check only one) ► 501(c) (0 3) ◀ (insert no) 4947(a)(1) or 527K Check here ► if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail it should file a return without financial data. Some states require a complete return

L Gross receipts Add lines 6b 8b, 9b and 10b to line 12 ►

H and I are not applicable to section 527 organizations

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates ►

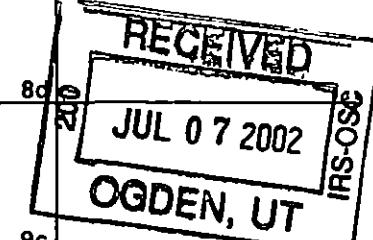
H(c) Are all affiliates included? Yes No
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN ►

M Check ► if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 16)

1	Contributions, gifts, grants, and similar amounts received	
a	Direct public support	1a
b	Indirect public support	1b
c	Government contributions (grants)	1c
d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2 245,848
3	Membership dues and assessments	3
4	Interest on savings and temporary cash investments	4
5	Dividends and interest from securities	5
6a	Gross rents	6a
b	Less rental expenses	6b
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c
7	Other investment income (describe) ►	7
8a	Gross amount from sales of assets other than inventory	(A) Securities (B) Other
b	Less cost or other basis and sales expenses	8a
c	Gain or (loss) (attach schedule)	8b
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8c
9	Special events and activities (attach schedule)	
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a
b	Less direct expenses other than fundraising expenses	9b
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c
10a	Gross sales of inventory, less returns and allowances	10a
b	Less cost of goods sold	10b
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c
11	Other revenue (from Part VII, line 103)	11
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12 245,848
13	Program services (from line 44, column (B))	13 180,590
14	Management and general (from line 44, column (C))	14 19,812
15	Fundraising (from line 44, column (D))	15 1,178
16	Payments to affiliates (attach schedule)	16
17	Total expenses (add lines 16 and 44, column (A))	17 201,580
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18 44,268
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19
20	Other changes in net assets or fund balances (attach explanation)	20
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21 44,268



Part II Statement of Functional Expenses		All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See Specific Instructions on page 21)			
Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	69,060	65,160	3,900
26	Other salaries and wages	26	1,190	1,190	
27	Pension plan contributions	27			
28	Other employee benefits	28			
29	Payroll taxes	29	5,374	5,076	298
30	Professional fundraising fees	30			
31	Accounting fees	31	114		114
32	Legal fees	32	245		245
33	Supplies	33	3,895	1,212	1,505
34	Telephone	34	2,893	2,293	600
35	Postage and shipping	35	1,184	912	272
36	Occupancy	36			
37	Equipment rental and maintenance	37	823	823	
38	Printing and publications	38	135	135	
39	Travel	39	6,584	6,584	
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize) a	43a			
b	<u>FACILITATOR FEES</u>	43b	29,250	29,250	
c	<u>ADVERTISING</u>	43c	3,538	1,822	1,716
d	<u>INSURANCE</u>	43d	6,936		6,936
e	<u>SEE SCHEDULE</u>	43e	70,359	66,133	4,226
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15.	44	201,580	180,590	19,812
					1,178

Joint Costs. Check ► if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

► Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See Specific Instructions on page 24)

What is the organization's primary exempt purpose? ► PLACEMENT OF ADOPTIVE CHILDREN

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts, but optional for others)

a	<u>FUNDS WERE PROVIDED FOR FOOD, MEDICINE, AND ORPHANAGE</u> <u>FACILITY EXPANSION AND IMPROVEMENT HUNDREDS OF CLIENTS WERE SERVED.</u>	(Grants and allocations \$ _____)	
b	-----	(Grants and allocations \$ _____)	
c	-----	(Grants and allocations \$ _____)	
d	-----	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	(Grants and allocations \$ _____)	►

Part IV Balance Sheets (See Specific Instructions on page 24)

Note	Where required, attached schedules and amounts within the description column should be for end-of-year amounts only	(A) Beginning of year	(B) End of year
45	Cash — non-interest-bearing	45	52,885
46	Savings and temporary cash investments	46	
47a	Accounts receivable	47a	
b	Less allowance for doubtful accounts	47b	47c
48a	Pledges receivable	48a	
b	Less allowance for doubtful accounts	48b	48c
49	Grants receivable		49
50	Receivables from officers, directors, trustees, and key employees (attach schedule)		50
51a	Other notes and loans receivable (attach schedule)	51a	
b	Less allowance for doubtful accounts	51b	51c
52	Inventories for sale or use		52
53	Prepaid expenses and deferred charges		53
54	Investments — securities (attach schedule)		54
55a	Investments — land, buildings, and equipment basis	55a	
b	Less accumulated depreciation (attach schedule)	55b	55c
56	Investments — other (attach schedule)		56
57a	Land, buildings, and equipment basis	57a	
b	Less accumulated depreciation (attach schedule)	57b	57c
58	Other assets (describe ► _____)		58
59	Total assets (add lines 45 through 58) (must equal line 74)	59	52,885
60	Accounts payable and accrued expenses		60
61	Grants payable		61
62	Deferred revenue		62
63	Loans from officers, directors, trustees, and key employees (attach schedule)		6,445
64a	Tax-exempt bond liabilities (attach schedule)		64a
b	Mortgages and other notes payable (attach schedule)		64b
65	Other liabilities (describe ► <u>PAYROLL TAXES</u>)	65	2,172
66	Total liabilities (add lines 60 through 65)	66	8,617
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74		
67	Unrestricted		67
68	Temporarily restricted		68
69	Permanently restricted		69
Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 70 through 74			
70	Capital stock, trust principal, or current funds		70
71	Paid-in or capital surplus, or land, building, and equipment fund		71
72	Retained earnings, endowment, accumulated income, or other funds		72
73	Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		44,268
74	Total liabilities and net assets/fund balances (add lines 66 and 73)	73	44,268
		74	52,885

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26)		Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return	
a Total revenue, gains, and other support per audited financial statements	► a N/A	a Total expenses and losses per audited financial statements	► a N/A
b Amounts included on line a but not on line 12, Form 990		b Amounts included on line a but not on line 17, Form 990	
(1) Net unrealized gains on investments \$		(1) Donated services and use of facilities \$	
(2) Donated services and use of facilities \$		(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Recoveries of prior year grants \$		(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify) _____ \$		(4) Other (specify) _____ \$	
Add amounts on lines (1) through (4) ► b		Add amounts on lines (1) through (4) ► b	
c Line a minus line b	► c 0	c Line a minus line b	► c 0
d Amounts included on line 12, Form 990 but not on line a		d Amounts included on line 17, Form 990 but not on line a	
(1) Investment expenses not included on line 6b, Form 990 \$		(1) Investment expenses not included on line 6b, Form 990 \$	
(2) Other (specify) _____ \$		(2) Other (specify) _____ \$	
Add amounts on lines (1) and (2) ► d		Add amounts on lines (1) and (2) ► d	
e Total revenue per line 12, Form 990 (line c plus line d)	► e 0	e Total expenses per line 17, Form 990 (line c plus line d)	► e 0

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see Specific Instructions on page 26)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid enter -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
SUSAN H. HAM				
3945 HIDDEN GLEN DR SARASOTA, FL	DIRECTOR 40	65,160		
GERALD W. HAM				
3945 HIDDEN GLEN DR SARASOTA FL	C.F.O. 40	3,900		
			</	

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ►

► Yes No

If "Yes," attach schedule — see Specific Instructions on page 27

Part VI Other Information (See Specific Instructions on page 27)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	78b	
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? b If "Yes," enter the name of the organization ►	80a	X
	and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81a	Enter direct or indirect political expenditures See line 81 instructions	81a	0
b	Did the organization file Form 1120-POL for this year?	81b	X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)	82a	X
	82b 6,000		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications? b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83a	X
84a	Did the organization solicit any contributions or gifts that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84a	X
85	501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members? b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85a	
c	Dues, assessments, and similar amounts from members	85c	
d	Section 162(e) lobbying and political expenditures	85d	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12 b Gross receipts, included on line 12, for public use of club facilities	86a	
87	501(c)(12) orgs Enter a Gross income from members or shareholders b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87a	
	87b		
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 ► 0 , section 4912 ► 0 , section 4955 ► 0	89b	X
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
d	Enter Amount of tax on line 89c, above, reimbursed by the organization		0
90a	List the states with which a copy of this return is filed ►		
b	Number of employees employed in the pay period that includes March 12, 2001 (See instructions)	90b	3
91	The books are in care of ► GERALD HAM Telephone no ► 941-342-8189 Located at ► 3945 HIDDEN GLEN DRIVE SARASOTA, FL ZIP + 4 ► 34241		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 92		□

Part VII | Analysis of Income-Producing Activities (See Specific Instructions on page 32)

Note. Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue a HOMESTUDIES/FEES					245,848
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					245,848
105 Total (add line 104, columns (B), (D), and (E))					► 245,848

Note. Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

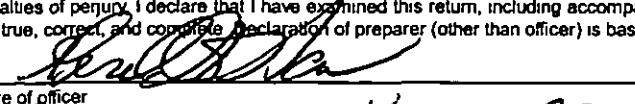
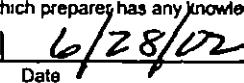
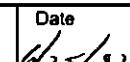
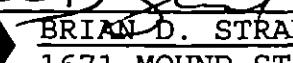
Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)					
Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)				
93	FEES CHARGED FOR ADOPTIVE PARENTS ARE USED TO PROVIDE THE NECESSARY FOOD, CLOTHING, MEDICINES, AND FACILITY IMPROVEMENTS IN THE ORPHANAGES FROM THE FACILITIES WHERE THE CHILD WAS PLACED				

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)					
(A)	(B)	(C)	(D)	(E)	
Name, address, and EIN of corporation, partnership, or disregarded entity	Percentage of ownership interest	Nature of activities	Total income	End-of-year assets	
	%				
	%				
	%				
	%				

Part X | Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note. If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge				
	Signature of officer  Date 				
Type or print name and title GERALD W. HAM, CFO					
Paid Preparer's Use Only	Preparer's signature 	Date 	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen. Inst. W.)	P00119912
	Firm's name (or yours if self-employed), address and ZIP + 4 	BRIAN D. STRAND, CPA, P.A.	EIN	► 65-0160293	
		1671 MOUND ST SARASOTA, FL 34236	Phone no	► 941-954-1685	

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information — (See separate Instructions)

501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

³³⁷(n), of Section 4347(d)(1) Nonexempt Charitable Trust.

Supplementary Information — (See separate instructions)

► **MUST** be completed by the above organizations and attached to their Form 990 or 990-EZ

Name of the organization

Employer identification number

FLORIDA HOME STUDIES AND ADOPTIONS, INC.

65-1107257

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions List each one If there are none, enter "None")

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				

Total number of other employees paid over \$50,000

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over \$50,000 for professional services

Part III Statements About Activities (See page 2 of the instructions)			Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)	1		X	
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities				
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)				
a Sale, exchange, or leasing of property?	2a		X	
b Lending of money or other extension of credit?	2b		X	
c Furnishing of goods, services, or facilities?	2c		X	
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d		X	
e Transfer of any part of its income or assets?	2e		X	
3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)	3		X	
4 Do you have a section 403(b) annuity plan for your employees?	4		X	
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments				

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ► _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the Support Schedule in Part IV-A)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 11b A community trust Section 170(b)(1)(A)(vi) (Also complete the Support Schedule in Part IV-A)
- 12 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc , functions — subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the Support Schedule in Part IV-A)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
_____	_____
_____	_____
_____	_____

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in) ►	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	0	0	0	0	0
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	0	0	0	0	0
24 Line 23 minus line 17	0	0	0	0	0
25 Enter 1% of line 23	0	0	0	0	
26 Organizations described on lines 10 or 11.	a Enter 2% of amount in column (e), line 24 ► 26a				
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts	► 26b				
c Total support for section 509(a)(1) test. Enter line 24, column (e)	► 26c				
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____	► 26d				
e Public support (line 26c minus line 26d total)	► 26e				
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))	► 26f				%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year					
(2000) _____ (1999) _____ (1998) _____ (1997) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified person"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year					
(2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add Amounts from column (e) for lines 15 _____ 0 16 _____ 17 _____ 20 _____ 21 _____	► 27c				0
d Add Line 27a total _____ and line 27b total _____	► 27d				
e Public support (line 27c total minus line 27d total)	► 27e				0
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) ► 27f	0				
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))	► 27g				0.00 %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))	► 27h				0.00 %
28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15					

Part V Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)	31	
<hr/> <hr/> <hr/>		
32 Does the organization maintain the following		
a Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
 If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/> <hr/>		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?	33a	
b Admissions policies?	33b	
c Employment of faculty or administrative staff?	33c	
d Scholarships or other financial assistance?	33d	
e Educational policies?	33e	
f Use of facilities?	33f	
g Athletic programs?	33g	
h Other extracurricular activities?	33h	
 If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)		
<hr/> <hr/> <hr/>		
34a Does the organization receive any financial aid or assistance from a governmental agency?	34a	
b Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement	34b	
35 Does the organization certify that it has complied with the applicable requirements of sections 401 through 405 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation	35	

Part VI-A | Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ► a if the organization belongs to an affiliated groupCheck ► b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount Enter the amount from the following table — If the amount on line 40 is — The lobbying nontaxable amount is — Not over \$500,000 20% of the amount on line 40 Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 \$1,000,000	41		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44		

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
See the instructions for lines 45 through 50 on page 11 of the instructions)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ►	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots nontaxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B | Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h.)

Yes	No	Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions)

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? _____

a Transfers from the reporting organization to a noncharitable exempt organization of

- (i) Cash
- (ii) Other assets

b Other transactions

- (i) Sales or exchanges of assets with a noncharitable exempt organization
- (ii) Purchases of assets from a noncharitable exempt organization
- (iii) Rental of facilities, equipment, or other assets
- (iv) Reimbursement arrangements
- (v) Loans or loan guarantees
- (vi) Performance of services or membership or fundraising solicitations

c Sharing of facilities, equipment, mailing lists, other assets, or paid employees

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

► Yes No

b If "Yes," complete the following schedule

FLORIDA HOME STUDIES AND ADOPTION, INC
SCHEDULE TO FORM 990
F/Y/E 12/31/01
65-1107257

PAGE 2, LINE 43e

AUTOMOBILE EXPENSES	6019
BANK CHARGES	381
CONTRACT LABOR FEES	54760
DUES & SUBSCRIPTIONS	306
LICENSE & PERMIT	357
OFFICE SUPPLIES	5041
REPAIRS	3495
TOTAL	70359